

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **966**

(Rev. April 2004)

Department of the Treasury
Internal Revenue Service**Corporate Dissolution or Liquidation****(Required under section 6043(a) of the Internal Revenue Code)**

OMB No. 1545-0041

Please type or print	Name of corporation			Employer identification number	
	Number, street, and room or suite no. (If a P.O. box number, see page 2 of instructions.)			Check type of return	
	City or town, state, and ZIP code			<input type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶	
1	Date incorporated	2	Place incorporated	3	Type of liquidation
					<input type="checkbox"/> Complete <input type="checkbox"/> Partial
5	Service Center where corporation filed its immediately preceding tax return	6	Last month, day, and year of immediately preceding tax year	7a	Last month, day, and year of final tax year
7b	Was corporation's final tax return filed as part of a consolidated income tax return? If "Yes," complete 7c, 7d, and 7e. <input type="checkbox"/> Yes <input type="checkbox"/> No				
7c	Name of common parent			7d	Employer identification number of common parent
7e	Service Center where consolidated return was filed				
8	Total number of shares outstanding at time of adoption of plan of liquidation				Common Preferred
9	Date(s) of any amendments to plan of dissolution				
10	Section of the Code under which the corporation is to be dissolved or liquidated				
11	If this return concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed.				

Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer	Title	Date
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Instructions**Who Must File**

A corporation must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations and qualified subchapter S subsidiaries are not required to file Form 966. These organizations should see the instructions for **Form 990**, Return of Organization Exempt from Income Tax or **Form 990-PF**, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation and **Form 8869**, Qualified Subchapter S Subsidiary Election, respectively.

Caution: *Do not file Form 966 for a deemed liquidation (such as a section 338 election or an election to be treated as a disregarded entity under Regulations section 301.7701-3).*

When To File

File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

Where To File

File Form 966 with the **Internal Revenue Service Center** at the applicable address shown below:

For . . .	The address is . . .
Corporations filing Form 1120-F, or 1120-FSC; corporations whose principal business, office, or agency is located in a foreign country or U.S. possession; and corporations claiming the possessions corporation tax credit under sections 30A and 936	Philadelphia, PA 19255
Filers of Form 990-C or 1120-PC; and corporations (not listed above, except Form 1120-IC-DISC) whose total assets at the end of the tax year are \$10 million or more or whose principal business, office, or agency is located in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, or Wyoming	Ogden, UT 84201
All other corporations not listed above.	Cincinnati, OH 45999